

HOUSE SUBSTITUTE  
FOR  
SENATE COMMITTEE SUBSTITUTE  
FOR  
SENATE BILLS NOS. 915, 710 & 907

AN ACT

To repeal sections 142.803, 144.020, 144.021,  
144.440, 144.805, 155.080 and 226.200, RSMo,  
and to enact in lieu thereof thirteen new  
sections relating to measures to increase  
funding for transportation, with a referendum  
clause, effective date and a contingent  
termination date for certain sections.

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BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF MISSOURI,  
AS FOLLOWS:

Section A. Sections 142.803, 144.020, 144.021, 144.440,  
144.805, 155.080, and 226.200, RSMo, are repealed and thirteen  
new sections enacted in lieu thereof, to be known as sections  
37.095, 37.096, 43.272, 142.803, 144.020, 144.021, 144.440,  
144.805, 155.080, 226.200, 226.1000, 226.1002, and 307.402, to  
read as follows:

37.095. Provisions of section 37.090, RSMo,  
notwithstanding, all proceeds generated by the sale of a surplus  
vehicle, except proceeds generated from the department of  
transportation, the department of conservation, the Missouri  
state highway patrol, and all state colleges and universities,  
may be deposited in the state treasury to the credit of the

1 office of administration revolving administrative trust fund and  
2 credited to the state agency owning the vehicle at the time of  
3 sale. Upon appropriation, moneys credited to agencies from the  
4 sale of surplus state fleet vehicles shall be used solely for the  
5 purchase of vehicles for the respective agency.

6 37.096. 1. As used in this section, the following terms  
7 mean:

8 (1) "Commissioner", the commissioner of the office of  
9 administration;

10 (2) "Fleet manager", the state vehicle fleet manager  
11 created pursuant to subsection 2 of this section;

12 (3) "State vehicle fleet", all vehicles used by the state  
13 or titled to the state for the purpose of conducting state  
14 business;

15 (4) "Vehicle", as defined pursuant to section 301.010,  
16 RSMo.

17 2. There is hereby created within the office of  
18 administration the position of state vehicle fleet manager. The  
19 fleet manager shall be appointed by the commissioner of  
20 administration pursuant to chapter 36, RSMo.

21 3. The fleet manager shall institute and supervise a state  
22 vehicle fleet tracking system in which the cost of owning and  
23 operating each state vehicle is documented by the agency owning  
24 the vehicle. All state agencies shall report the purchase and

1 the sale of any vehicle to the fleet manager and provide any  
2 additional information requested by the fleet manager in the  
3 format, manner, and frequency determined by the office of  
4 administration. The fleet manager shall have the authority to  
5 suspend any agency's use of its credits established pursuant to  
6 section 37.095 if the agency does not comply with the  
7 requirements of this section or section 307.402, RSMo, until he  
8 or she is satisfied that such compliance is achieved.

9 4. The fleet manager shall submit an annual report to the  
10 speaker of the house of representatives, the president pro  
11 tempore of the senate, and the governor before January thirty-  
12 first of each year. The fleet manager's report shall consist of  
13 the status of the state vehicle fleet and any recommendations for  
14 improvements and changes necessary for more efficient management  
15 of the fleet.

16 5. The office of administration shall establish guidelines  
17 for determining the most cost-effective and reasonable mode of  
18 travel under the circumstances for single trips from the  
19 following options: passenger rail; vehicle rental; fleet  
20 checkout; and reimbursement for personal car use.

21 6. The commissioner shall issue policies governing the  
22 acquisition, assignment, use, replacement, and maintenance of  
23 state-owned vehicles.

24 7. Each agency shall pay a state vehicle fleet fee, as

1 determined by the office of administration, for each vehicle it  
2 owns for the purpose of funding the state vehicle fleet tracking  
3 system and for other administrative expenses incurred in  
4 management of the state vehicle fleet. Any agency that owns at  
5 least one thousand vehicles shall receive a credit against the  
6 state vehicle fleet fee for the internal fleet management  
7 services performed by such agency, provided such agency furnishes  
8 all information required by the fleet manager.

9 8. State agencies shall be responsible for ensuring that  
10 state vehicles are used only for state business and not for  
11 private purposes.

12 43.272. 1. There is hereby created in the state treasury  
13 the "Missouri State Highway Patrol Fund", which shall consist of  
14 moneys distributed pursuant to subsection 3 of section 144.020,  
15 RSMo. The fund shall be administered by the department of public  
16 safety. Upon appropriation, moneys in the fund shall be used  
17 exclusively for purposes authorized in this chapter.

18 2. Notwithstanding the provisions of section 33.080, RSMo,  
19 to the contrary, any moneys remaining in the fund at the end of  
20 the biennium shall not revert to the credit of the general  
21 revenue fund.

22 3. The state treasurer shall invest moneys in the fund in  
23 the same manner as other funds are invested. Any interest and  
24 moneys earned on such investments shall be credited to the fund.

25 142.803. 1. A tax is levied and imposed on all motor fuel

1       used or consumed in this state as follows:

2           (1)   Motor fuel, seventeen cents per gallon. [Beginning  
3       April 1, 2008, the tax rate shall become eleven cents per  
4       gallon;]

5           (2)   Alternative fuels, not subject to the decal fees as  
6       provided in section 142.869, with a power potential equivalent of  
7       motor fuel. In the event alternative fuel, which is not commonly  
8       sold or measured by the gallon, is used in motor vehicles on the  
9       highways of this state, the director is authorized to assess and  
10      collect a tax upon such alternative fuel measured by the nearest  
11      power potential equivalent to that of one gallon of regular grade  
12      gasoline. The determination by the director of the power  
13      potential equivalent of such alternative fuel shall be prima  
14      facie correct;

15          (3)   Aviation fuel used in propelling aircraft with  
16      reciprocating engines, nine cents per gallon as levied and  
17      imposed by section 155.080, RSMo, to be collected as required  
18      under this chapter.

19          2.   All taxes, surcharges and fees are imposed upon the  
20      ultimate consumer, but are to be precollected as described in  
21      this chapter, for the facility and convenience of the consumer.  
22      The levy and assessment on other persons as specified in this  
23      chapter shall be as agents of this state for the precollection of  
24      the tax.

1       3. In addition to the tax levied and imposed pursuant to  
2       subdivision (1) of subsection 1 of this section, an additional  
3       tax of three cents per gallon is hereby levied and imposed on  
4       motor fuel used or consumed in this state. The revenue derived  
5       from the additional tax of three cents per gallon imposed  
6       pursuant to this subsection shall be distributed and used as  
7       provided in article IV, section 30(a) of the Missouri  
8       Constitution. The additional tax imposed pursuant to this  
9       subsection is imposed upon the ultimate consumer, but is to be  
10       precollected as described in this chapter, for the facility and  
11       convenience of the consumer. The levy and assessment on other  
12       persons as specified in this chapter shall be as agents of this  
13       state for the precollection of the tax. The additional revenue  
14       derived from the tax imposed by this subsection shall not be part  
15       of the total state revenue within the meaning of article X,  
16       sections 17 and 18 of the Missouri Constitution. The expenditure  
17       of this revenue shall not be an expense of state government  
18       pursuant to article X, section 20 of the Missouri Constitution.  
19       The additional tax imposed by this section shall expire on  
20       December 31, 2022.

21       144.020. 1. A tax is hereby levied and imposed upon all  
22       sellers for the privilege of engaging in the business of selling  
23       tangible personal property or rendering taxable service at retail  
24       in this state. The rate of tax shall be as follows:

25       (1) Upon every retail sale in this state of tangible  
26       personal property, including but not limited to motor vehicles,

1 trailers, motorcycles, mopeds, motortricycles, boats and outboard  
2 motors, a tax equivalent to four percent of the purchase price  
3 paid or charged, or in case such sale involves the exchange of  
4 property, a tax equivalent to four percent of the consideration  
5 paid or charged, including the fair market value of the property  
6 exchanged at the time and place of the exchange, except as  
7 otherwise provided in section 144.025;

8 (2) A tax equivalent to four percent of the amount paid for  
9 admission and seating accommodations, or fees paid to, or in any  
10 place of amusement, entertainment or recreation, games and  
11 athletic events;

12 (3) A tax equivalent to four percent of the basic rate paid  
13 or charged on all sales of electricity or electrical current,  
14 water and gas, natural or artificial, to domestic, commercial or  
15 industrial consumers;

16 (4) A tax equivalent to four percent on the basic rate paid  
17 or charged on all sales of local and long distance  
18 telecommunications service to telecommunications subscribers and  
19 to others through equipment of telecommunications subscribers for  
20 the transmission of messages and conversations and upon the sale,  
21 rental or leasing of all equipment or services pertaining or  
22 incidental thereto; except that, the payment made by  
23 telecommunications subscribers or others, pursuant to section  
24 144.060, and any amounts paid for access to the Internet or  
25 interactive computer services shall not be considered as amounts  
26 paid for telecommunications services;

1           (5) A tax equivalent to four percent of the basic rate paid  
2 or charged for all sales of services for transmission of messages  
3 of telegraph companies;

4           (6) A tax equivalent to four percent on the amount of sales  
5 or charges for all rooms, meals and drinks furnished at any  
6 hotel, motel, tavern, inn, restaurant, eating house, drugstore,  
7 dining car, tourist cabin, tourist camp or other place in which  
8 rooms, meals or drinks are regularly served to the public;

9           (7) A tax equivalent to four percent of the amount paid or  
10 charged for intrastate tickets by every person operating a  
11 railroad, sleeping car, dining car, express car, boat, airplane  
12 and such buses and trucks as are licensed by the division of  
13 motor carrier and railroad safety of the department of economic  
14 development of Missouri, engaged in the transportation of persons  
15 for hire;

16           (8) A tax equivalent to four percent of the amount paid or  
17 charged for rental or lease of tangible personal property,  
18 provided that if the lessor or renter of any tangible personal  
19 property had previously purchased the property under the  
20 conditions of "sale at retail" as defined in subdivision [(8)]  
21 (10) of section 144.010 or leased or rented the property and the  
22 tax was paid at the time of purchase, lease or rental, the  
23 lessor, sublessor, renter or subrenter shall not apply or collect  
24 the tax on the subsequent lease, sublease, rental or subrental  
25 receipts from that property. The purchase, rental or lease of  
26 motor vehicles, trailers, motorcycles, mopeds, motortricycles,



1 boats, and outboard motors shall be taxed and the tax paid as  
2 provided in this section and section 144.070. In no event shall  
3 the rental or lease of boats and outboard motors be considered a  
4 sale, charge, or fee to, for or in places of amusement,  
5 entertainment or recreation nor shall any such rental or lease be  
6 subject to any tax imposed to, for, or in such places of  
7 amusement, entertainment or recreation. Rental and leased boats  
8 or outboard motors shall be taxed [under the provisions of]  
9 pursuant to the sales tax laws as provided under such laws for  
10 motor vehicles and trailers. Tangible personal property which is  
11 exempt from the sales or use tax [under] pursuant to section  
12 144.030 upon a sale thereof is likewise exempt from the sales or  
13 use tax upon the lease or rental thereof.

14 2. All tickets sold which are sold [under the provisions  
15 of] pursuant to sections 144.010 to 144.525 which are subject to  
16 the sales tax shall have printed, stamped or otherwise endorsed  
17 thereon, the words "This ticket is subject to a sales tax."

18 3. (1) In addition to the tax levied and imposed pursuant  
19 to subdivisions (1) to (8) of subsection 1 of this section, an  
20 additional tax of three-fourth of one percent is hereby levied  
21 and imposed upon all sellers for the privilege of engaging in the  
22 business of selling tangible personal property or rendering  
23 taxable service at retail in this state, there is hereby levied  
24 and imposed upon every person for the privilege of using the  
25 highways or waterways of this state an additional tax equivalent  
26 to three-fourths of one percent of the purchase price, as defined

1 in section 144.070, which is paid and charged on new and used  
2 motor vehicles, trailers, boats, and outboard motors purchased or  
3 acquired for use on the highways or waters of this state which  
4 are required to be registered pursuant to the laws of Missouri.  
5 Except for the revenue derived from the additional three-fourths  
6 of one percent rate imposed upon the sale of motor vehicles,  
7 trailers, motorcycles, and motortricycles, which shall be  
8 distributed pursuant to section 226.1000, RSMo, and the  
9 additional three-fourths of one percent imposed upon the purchase  
10 price of new and used motor vehicles, trailers, boats, and  
11 outboard motors for the privilege of using the highways or  
12 waterways of this state, which shall be distributed pursuant to  
13 article IV, section 30(b) of the Missouri Constitution, the  
14 revenue derived from the additional three-fourths of one percent  
15 rate imposed pursuant to this section shall be deposited and used  
16 exclusively as follows:

17 (a) One-sixteenth of such revenue to be deposited in the  
18 Missouri state highway patrol fund; these funds shall not reduce  
19 or offset any future appropriation to the Missouri state highway  
20 patrol and shall be in addition to any appropriation for the  
21 Missouri state highway patrol.

22 (b) Ten percent of such revenue to be deposited in the  
23 state transportation fund;

24 (c) The remainder of such revenue to be deposited in the  
25 state road fund.

26 (2) The additional revenue derived from the tax imposed by

1 this subsection shall not be part of the total state revenue  
2 within the meaning of article X, sections 17 and 18 of the  
3 Missouri Constitution. The expenditure of this revenue shall not  
4 be an expense of state government pursuant to article X, section  
5 20 of the Missouri Constitution. The additional tax imposed by  
6 this subsection shall expire on December 31, 2022.

7 144.021. The purpose and intent of sections 144.010 to  
8 144.510 is to impose a tax upon the privilege of engaging in the  
9 business, in this state, of selling tangible personal property  
10 and those services listed in section 144.020. The primary tax  
11 burden is placed upon the seller making the taxable sales of  
12 property or service and is levied at the rate provided for in  
13 section 144.020. Excluding sections 144.070, 144.440 and  
14 144.450, the extent to which a seller is required to collect the  
15 tax from the purchaser of the taxable property or service is  
16 governed by section 144.285 and in no way affects sections  
17 144.080 and 144.100, which require all sellers to report to the  
18 director of revenue their "gross receipts", defined herein to  
19 mean the aggregate amount of the sales price of all sales at  
20 retail, and remit tax at four and three-fourths percent of their  
21 gross receipts.

22 144.440. 1. In addition to all other taxes now or  
23 hereafter levied and imposed upon every person for the privilege  
24 of using the highways or waterways of this state, there is hereby  
25 levied and imposed a tax equivalent to four and three-fourths  
26 percent of the purchase price, as defined in section 144.070,

1       which is paid or charged on new and used motor vehicles,  
2       trailers, boats, and outboard motors purchased or acquired for  
3       use on the highways or waters of this state which are required to  
4       be registered under the laws of the state of Missouri.

5           2. At the time the owner of any such motor vehicle,  
6       trailer, boat, or outboard motor makes application to the  
7       director of revenue for an official certificate of title and the  
8       registration of the same as otherwise provided by law, he shall  
9       present to the director of revenue evidence satisfactory to the  
10      director showing the purchase price paid by or charged to the  
11      applicant in the acquisition of the motor vehicle, trailer, boat,  
12      or outboard motor, or that the motor vehicle, trailer, boat, or  
13      outboard motor is not subject to the tax herein provided and, if  
14      the motor vehicle, trailer, boat, or outboard motor is subject to  
15      the tax herein provided, the applicant shall pay or cause to be  
16      paid to the director of revenue the tax provided herein.

17           3. In the event that the purchase price is unknown or  
18      undisclosed, or that the evidence thereof is not satisfactory to  
19      the director of revenue, the same shall be fixed by appraisement  
20      by the director.

21           4. No certificate of title shall be issued for such motor  
22      vehicle, trailer, boat, or outboard motor unless the tax for the  
23      privilege of using the highways or waters of this state has been  
24      paid or the vehicle, trailer, boat, or outboard motor is

1 registered under the provisions of subsection 5 of this section.

2 5. The owner of any motor vehicle, trailer, boat, or  
3 outboard motor which is to be used exclusively for rental or  
4 lease purposes may pay the tax due thereon required in section  
5 144.020 at the time of registration or in lieu thereof may pay a  
6 use tax as provided in sections 144.010, 144.020, 144.070 and  
7 144.440. A use tax shall be charged and paid on the amount  
8 charged for each rental or lease agreement while the motor  
9 vehicle, trailer, boat, or outboard motor is domiciled in the  
10 state. If the owner elects to pay upon each rental or lease, he  
11 shall make an affidavit to that effect in such form as the  
12 director of revenue shall require and shall remit the tax due at  
13 such times as the director of revenue shall require.

14 6. In the event that any leasing company which rents or  
15 leases motor vehicles, trailers, boats, or outboard motors elects  
16 to collect a use tax, all of its lease receipt would be subject  
17 to the use tax, regardless of whether or not the leasing company  
18 previously paid a sales tax when the vehicle, trailer, boat, or  
19 outboard motor was originally purchased.

20 7. The provisions of this section, and the tax imposed by  
21 this section, shall not apply to manufactured homes.

22 144.805. 1. In addition to the exemptions granted pursuant  
23 to the provisions of section 144.030, there shall also be  
24 specifically exempted from the provisions of sections 144.010 to

1 144.525, sections 144.600 to 144.748, and section 238.235, RSMo,  
2 and the provisions of any local sales tax law, as defined in  
3 section 32.085, RSMo, and from the computation of the tax levied,  
4 assessed or payable pursuant to sections 144.010 to 144.525,  
5 sections 144.600 to 144.748, and section 238.235, RSMo, and the  
6 provisions of any local sales tax law, as defined in section  
7 32.085, RSMo, all sales of aviation jet fuel in a given calendar  
8 year to common carriers engaged in the interstate air  
9 transportation of passengers and cargo, and the storage, use and  
10 consumption of such aviation jet fuel by such common carriers, if  
11 such common carrier has first paid to the state of Missouri, in  
12 accordance with the provisions of this chapter, state sales and  
13 use taxes pursuant to the foregoing provisions and applicable to  
14 the purchase, storage, use or consumption of such aviation jet  
15 fuel in a maximum and aggregate amount of one million five  
16 hundred thousand dollars of state sales and use taxes in such  
17 calendar year.

18 2. To qualify for the exemption prescribed in subsection 1  
19 of this section, the common carrier shall furnish to the seller a  
20 certificate in writing to the effect that an exemption pursuant  
21 to this section is applicable to the aviation jet fuel so  
22 purchased, stored, used and consumed. The director of revenue  
23 shall permit any such common carrier to enter into a direct-pay  
24 agreement with the department of revenue, pursuant to which such

1 common carrier may pay directly to the department of revenue any  
2 applicable sales and use taxes on such aviation jet fuel up to  
3 the maximum aggregate amount of one million five hundred thousand  
4 dollars in each calendar year. The director of revenue shall  
5 adopt appropriate rules and regulations to implement the  
6 provisions of this section, and to permit appropriate claims for  
7 refunds of any excess sales and use taxes collected in calendar  
8 year 1993 or any subsequent year with respect to any such common  
9 carrier and aviation jet fuel.

10 3. The provisions of this section shall apply to all  
11 purchases and deliveries of aviation jet fuel from and after May  
12 10, 1993.

13 4. [Effective September 1, 1998,] All sales and use tax  
14 revenues upon aviation jet fuel received pursuant to this  
15 chapter, less the amounts specifically designated pursuant to the  
16 constitution or pursuant to section 144.701, for other purposes,  
17 shall be deposited to the credit of the aviation trust fund  
18 established pursuant to section 305.230, RSMo[; provided however,  
19 the amount of such state sales and use tax revenues deposited to  
20 the credit of such aviation trust fund shall not exceed five  
21 million dollars in each calendar year].

22 5. The provisions of this section and section 144.807 shall  
23 expire on December 31, [2003] 2008.

24 155.080. 1. There is hereby imposed a use tax on each

1 gallon of aviation fuel used in propelling aircraft with  
2 reciprocating engines. The tax is imposed at the rate of nine  
3 cents per gallon. Such tax is to be collected and remitted to  
4 this state or paid to this state in the same manner and method  
5 and at the same time as is prescribed by chapter 142, RSMo, for  
6 the collection of the motor fuel tax imposed on each gallon of  
7 motor fuel used in propelling motor vehicles upon the public  
8 highways of Missouri.

9 2. All applicable provisions contained in chapter 142,  
10 RSMo, governing administration, collection and enforcement of the  
11 state motor fuel tax shall apply to this section, including but  
12 not limited to reporting, penalties and interest.

13 3. Each commercial agricultural aircraft operator may apply  
14 for a refund of the tax it has paid for aviation fuel used in a  
15 commercial agricultural aircraft. All such applications for  
16 refunds shall be made in accordance with the procedures specified  
17 in chapter 142, RSMo, for refunds of motor fuel taxes paid. If  
18 any person who is eligible to receive a refund of aviation fuel  
19 tax fails to apply for a refund as provided in chapter 142, RSMo,  
20 [he makes a gift of his refund to the aviation trust fund] the  
21 refund amount shall be deposited to the credit of the aviation  
22 trust fund pursuant to section 305.230, RSMo.

23 226.200. 1. There is hereby created a "State Highways and  
24 Transportation Department Fund" into which shall be paid or



1 transferred all state revenue derived from highway users as an  
2 incident to their use or right to use the highways of the state,  
3 including all state license fees and taxes upon motor vehicles,  
4 trailers, and motor vehicle fuels, and upon, with respect to, or  
5 on the privilege of the manufacture, receipt, storage,  
6 distribution, sale or use thereof (excepting the sales tax on  
7 motor vehicles and trailers, and all property taxes), and all  
8 other revenue received or held for expenditure by or under the  
9 department of transportation or the state highways and  
10 transportation commission, except:

11 (1) Money arising from the sale of bonds;

12 (2) Money received from the United States government; or

13 (3) Money received for some particular use or uses other  
14 than for the payment of principal and interest on outstanding  
15 state road bonds.

16 2. Subject to the limitations of subsection 3 of this  
17 section, from said fund shall be paid or credited the cost:

18 (1) [Of collection of all said state revenue derived from  
19 highway users as an incident to their use or right to use the  
20 highways of the state;

21 (2)] Of maintaining the state highways and transportation  
22 commission;

23 [(3)] (2) Of maintaining the state transportation  
24 department;

1           [(4)] (3) Of any workers' compensation for state  
2 transportation department employees;

3           [(5)] (4) Of the share of the transportation department in  
4 any retirement program for state employees, only as may be  
5 provided by law; and

6           [(6)] (5) Of administering and enforcing any state motor  
7 vehicle laws or traffic regulations.

8           3. [For all future fiscal years,] The total amount of  
9 appropriations from the state highways and transportation  
10 department fund for all state offices and departments, except for  
11 the Missouri highway patrol and the division of motor carrier and  
12 railroad safety, shall [not exceed the total amount appropriated  
13 for such offices and departments from said fund for fiscal year  
14 2001] be zero beginning the first fiscal year following voter  
15 approval of this act and for all fiscal years thereafter.  
16 Amounts so diverted from the state offices and departments shall  
17 be replaced by general revenue subject to appropriations.

18           4. The provisions of subsection 3 of this section shall not  
19 apply to appropriations from the state highways and  
20 transportation department fund to the highways and transportation  
21 commission and the state transportation department or to  
22 appropriations to the office of administration for department of  
23 transportation employee fringe benefits and OASDHI payments, or  
24 to appropriations to the department of revenue for motor vehicle

1 fuel tax refunds under chapter 142, RSMo, or to appropriations to  
2 the department of revenue for refunds or overpayments or  
3 erroneous payments from the state highways and transportation  
4 department fund.

5 5. All interest earned upon the state highways and  
6 transportation department fund shall be deposited in and to the  
7 credit of such fund.

8 6. Any balance remaining in said fund after payment of said  
9 costs shall be transferred to the state road fund.

10 7. Notwithstanding the provisions of subsection 2 of this  
11 section to the contrary, any funds raised as a result of  
12 increased taxation pursuant to sections 142.025 and 142.372,  
13 RSMo, after April 1, 1992, shall not be used for administrative  
14 purposes or administrative expenses of the transportation  
15 department.

16 226.1000. Notwithstanding the provisions of section  
17 144.701, RSMo, one-half of all of the revenue derived from the  
18 tax imposed by sections 144.010 to 144.430, RSMo, on all motor  
19 vehicles, trailers, motorcycles, mopeds and motortricycles shall  
20 be dedicated for highway and transportation use and distributed  
21 pursuant to subsection 2 of section 30(b) of article IV of the  
22 Missouri Constitution. One-half of the revenue derived from the  
23 rate of one cent on the dollar of the tax imposed by sections  
24 144.010 to 144.430, RSMo, on all motor vehicles, trailers,

1 motorcycles, mopeds and motortricycles shall be held and  
2 distributed in the manner provided in sections 144.701 and  
3 163.031, RSMo. Beginning on the effective date of this act, all  
4 of the remaining revenue derived from the tax imposed by sections  
5 144.010 to 144.430, RSMo, on all motor vehicles, trailers,  
6 motorcycles, mopeds and motortricycles, shall be credited to the  
7 state road fund as provided in section 226.220.

8 226.1002. Beginning July 1, 2003, there shall be a  
9 moratorium on the closing of all state maintenance sheds operated  
10 by the department of transportation for a period of three years.  
11 One year following the effective date of this act, the department  
12 of transportation shall report on the total number of state  
13 maintenance sheds within the state, the costs of operating the  
14 maintenance sheds and what the department's plans are for the  
15 future operations of the maintenance sheds. This report shall be  
16 delivered to the individual members of the general assembly.  
17 Copies of the report shall also be delivered to the governor,  
18 state auditor and the state librarian.

19 307.402. All state agencies owning motor vehicles shall be  
20 responsible for obtaining an inspection of each of their  
21 vehicle's mechanism and equipment in accordance with sections  
22 307.350 to 307.402, RSMo, and obtaining a certificate of  
23 inspection and approval and a sticker, seal, or other device from  
24 a duly authorized official inspection station.

1           Section B. This act is hereby submitted to the qualified  
2 voters of this state for approval or rejection at a special  
3 election which is hereby ordered and which shall be held and  
4 conducted on the first Tuesday in August, 2002, pursuant to the  
5 laws and constitutional provisions of this state applicable to  
6 general elections and this act shall become effective on the  
7 first day of January after the provisions of this act have been  
8 approved by a majority of the votes cast thereon at such election  
9 and not otherwise.

10           Section C. The additional revenue provided by sections  
11 142.803, 144.020, 144.021, 144.440, and 226.1000 of section A of  
12 this act shall not be part of the "total state revenue" within  
13 the meaning of sections 17 and 18 of article X of this  
14 constitution. The expenditure of this revenue shall not be an  
15 "expense of state government" under section 20 of article X of  
16 this constitution.

17           Section D. At the general election on the Tuesday next  
18 following the first Monday in November, 2012, the secretary of  
19 state shall submit to the electors of this state the question  
20 "Shall the additional revenues for transportation be renewed and  
21 extended?". If a majority of the votes cast thereon is for the  
22 affirmative the additional revenues shall be continued. If a  
23 majority of the votes cast thereon is for the negative, the rates  
24 included in sections 142.803, 144.020, 144.021, 144.440, and

1        226.1000 directing deposit and use of revenues pursuant to this  
2        act shall expire on July first following the election and return  
3        to the provisions in effect on January 1, 2002. If a majority of  
4        the votes cast thereon is for the negative, the motor fuel tax  
5        rate provided for in section 142.803 shall expire on July first  
6        following the election and return to seventeen cents per gallon.